

Catalog of *Engraved* Stamp Papers Used in British India

By
Anil R Bohora



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Stamp Papers

Stamp Papers are papers on which stamps are embossed, pre-printed or engraved as per the Indian Stamp Act, 1899 and used by the government to collect stamp duty.

Around the world, stamp duties are used as an effective method of taxes and using stamped papers as an easy method of collection of stamp duty taxes.

The British parliament passed the Stamp Act of 1765 which imposed a tax on all paper documents in the British colonies. British parliament passed the Stamp Act of 1765 to help replenish their finances after the costly Seven Years' War with France as the British Empire was deep in debt and was looking to its North American colony and Indian subcontinent for an additional substantial revenue source. The issues of taxation and representation raised by the Stamp Act of 1765 strained Great Britain's relations with the American colonies to the point that, 10 years later, the American colonists rose in armed rebellion against the British and became a free country on July 4, 1776.

In India, the stamp duties were first established in Bengal in 1797 on all legal documents such as contracts, deeds, conveyances, leases, powers of attorney, insurance policies, promissory notes, payment receipts, bail bonds, and legal proceedings. This was done under the act known as Regulation 6 of 1797, Sections 16 & 21 which was limited in its extent to Bengal, Bihar, Orrisa and Benaras.

In Madras stamp duty was first introduced in 1808 on legal proceedings and then in 1816 extended to bonds, deeds, leases, mortgages, bills of exchange and payment receipts.

In Bombay stamp duties were first introduced in 1815 under Regulation XIV of 1815 and came into force on 1st March 1816.

In India, stamp duties are divided into Judicial and Non-Judicial.

Judicial Stamp Duties are levied under the Court Fees Act, 1870, as amended from time to time, and represent fees payable by persons having business in law courts and public offices. These duties are known as **Court Fees**.

Non-Judicial Stamp Duties are regulated by the Indian Stamp Act, 1899, as amended from time to time by the Government of India and the State Governments. This Act was largely modelled on the British Stamp Act of 1765 and continues with minor changes under the Indian constitution.

Under the Indian Stamp Act of 1899, there are two kinds of stamps for indicating the payment of stamp duty with which the documents are chargeable:

- (a) Impressed Stamps (Embossed or Engraved or Pre-printed and issued by government),
and
- (b) Adhesive Stamps.

The British mode of distributing stamp papers was adopted in India. The stamp paper vendors received their supply from the offices of the Collector of Revenue by providing security for the

stamp paper stock they have received, and then distributing them to the parties who require them for their documents. The stamp paper vendors receive a commission as a percentage on the sales of the stamp papers. On each stamp paper the name of the stamp paper vendor who sold the stamp paper & tracking number of the stamp paper sold was recorded and a counter register was maintained by the stamp paper vendor for audit purposes.

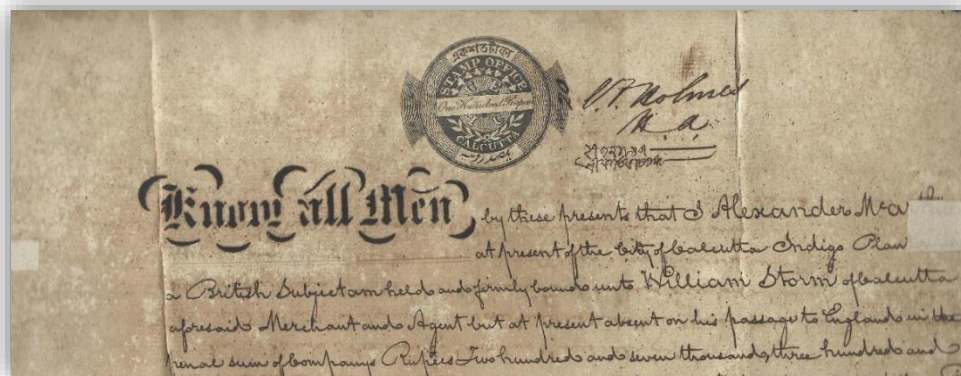
Collecting taxes using stamp duty was very successful in India. In 1930's the receipts from stamp duties represented about 5% of the total tax revenue collected by the British Indian government.

The pre-printed impressed stamp papers issued by the British Indian Government were printed by the printer who printed the banknotes for many countries in the world. The paper on which the stamp papers were printed was manufactured by the same paper mills who manufactured the paper for banknotes for many countries in the world. The paper had similar security features as banknotes like watermark, complex engraving etc. The design of the stamp papers had an image of the ruling monarch of the time i.e. Queen Victoria, King Edward VII, King George V & King George VI.

In early days, the manufacture and printing of the enormous quantities of postage and revenue stamps, stamped paper and documents used by the Government of India has been conducted in the United Kingdom under long term contracts with Thomas De La Rue & Co. The contract with Thomas De La Rue & Co. to print stamp paper expired at the end of 1924. A special committee with the object of investigating the possibility of manufacturing currency notes, stamps and stamped papers in India was established before that. After an exhaustive review, the committee suggested to establish security printing facility in India and further approvals were received and required expenditures were authorized.

It was decided to set up the new security printing press at Nashik Road. The reasons cited to select this site by the expert committee were that Nashik Road was on the Great Indian Peninsula Railway Company within a few hours of Calcutta, is at an altitude of 2,000 feet and has a moderately cool climate, and is a convenient center both for the import of raw materials, via Calcutta, and for the distribution of the finished products throughout India. The India Security Press, Nasik Road, earlier known as "Security Printing India" up to 1947, was established in 1924.

The contract with De La Rue & Co. was terminated and printing of currency notes, stamp papers, postage and revenue stamps were slowly transitioned to India Security Press at Nashik Road.



Engraved Stamp Papers

The engraved Stamp Papers were introduced in India in 1825 by the East India Company. Regulation XVI of 1824 came into force on the 30th December 1824. As per this regulation, Stamp Papers specially manufactured in England & bearing water mark of the East India Company's Coat of Arms were introduced.

These Stamp Papers were used in conjunction with the Embossed Seals & other Treasury Mark validations. This was because, as per the rules governing the Stamp Act of the time, all stamp papers to be furnished by the Superintendent of Stamps to officers were to be counter stamped at the Treasury prior to their issue by the Superintendent, and the counter stamp was to bear the word "Treasury".

The exact modalities and the processes of preparing, issuing, using & validating these Stamp Papers are not known.

Engraved Stamp Papers were used from 1820s up until 1846 when they were replaced by bicolor Stamp Papers printed using Congreve printing machines and later by pre-printed Government of India versions.

Brief History of East India Company

Originally **East India Company (EIC)** began as a form of speculative joint-stock trading venture by London merchants in 1599 with a fifteen-year charter from the Crown, to voyage to the East Indies for pepper and spices. With the government in want of funds and the throne in the hands of William of Orange, a new **English East India Company (EEIC)** had been started in 1698. Two such companies in direct competition proved mutually disastrous in practice and when the EEIC failed to raise the £2,000,000 pledged to the government as a loan it was not seen as so useful after all and lost political interest. Therefore, after prolonged negotiations the upstart was swallowed up in 1709 and amalgamated to become the **United East India Company (UEIC)**.


The Engraved Stamp Papers of Type 1 bears the inscription UEIC (for United East India Company)



Engraved Stamp Papers

Summary of Different Types

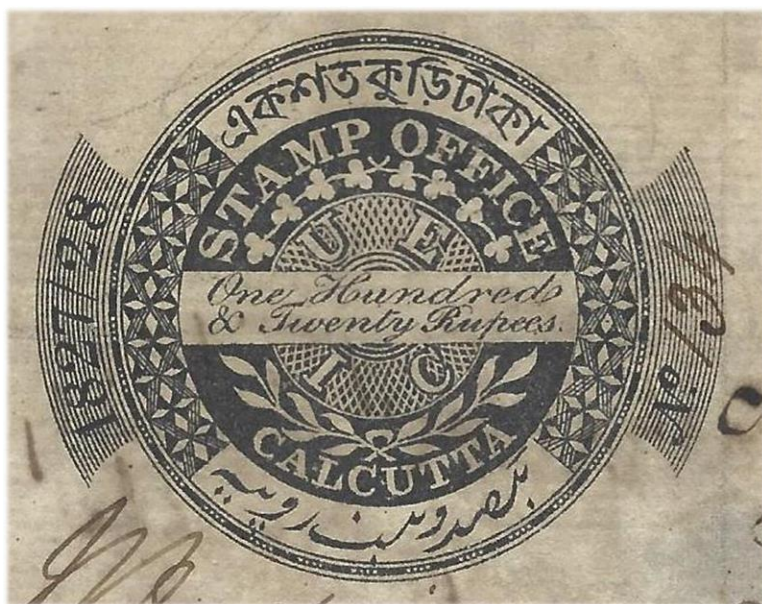
Note: Where possible, the Type Numbers have been kept same as identified in the catalog "Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues: Volume 1: Part-1 by SM Blatt, AM Mollah & D Heppell"

Seal	Type	Short Description
	Type 1	Circular Seal With Side Design
	Type 1F	Circular Seal Without Side Design
	Type 1A	Rectangular Seal-Handwritten Value- Word "Value" is Printed- "Rs." Not Printed
	Type 1B	Rectangular Seal-Handwritten Value- Word "Value" is Printed- "Rs." is Printed
	Type 1C	Rectangular Seal-Printed Value
	Type 1D	Rectangular Seal-Below 16 Rupees
	Type 1E	Rectangular Seal-Above 16 Rupees

Circular Seal With Side Design

Information

Type 1



Treasury Mark F

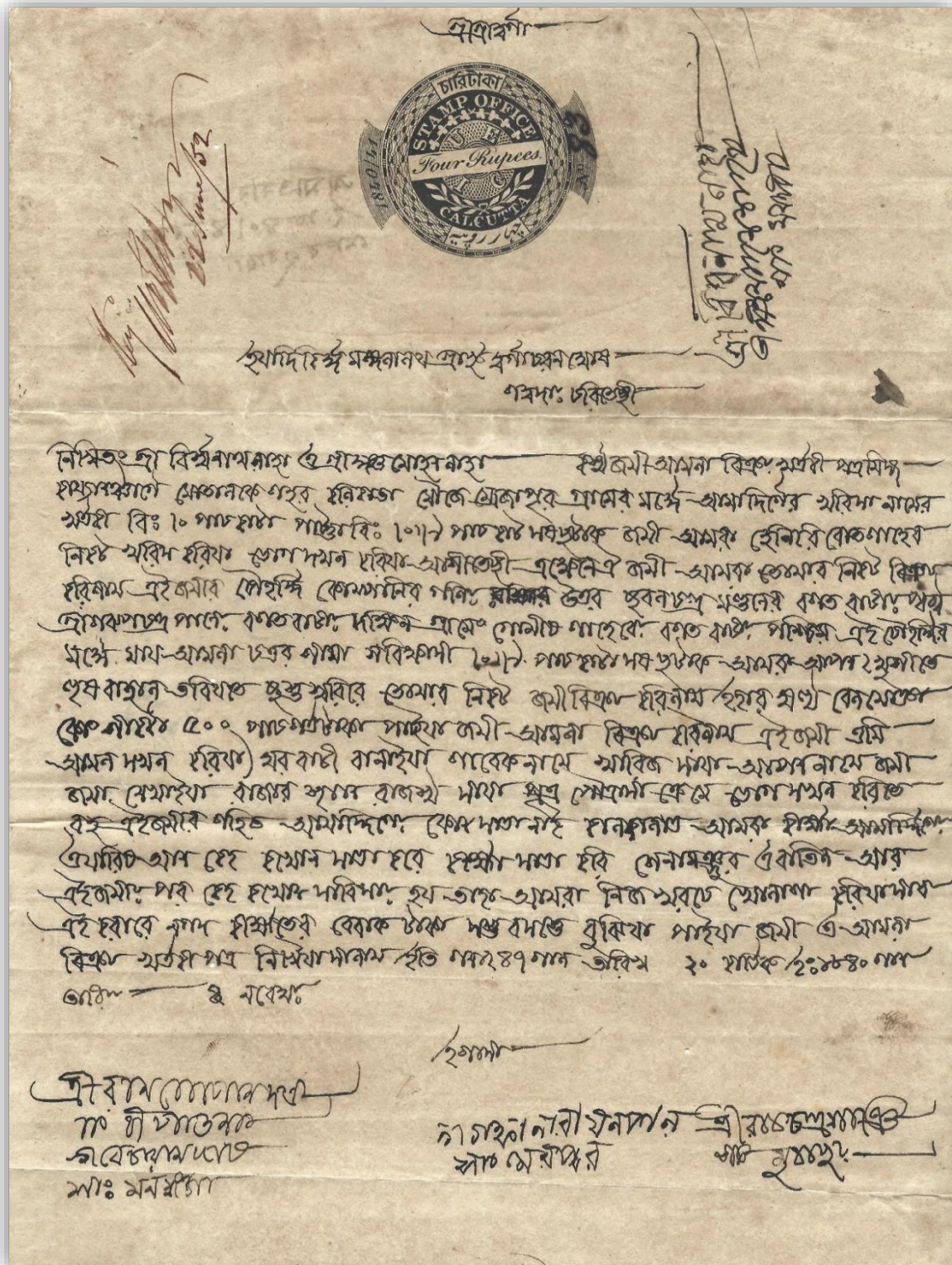
Type	Type 1
Stamp Office	Calcutta
Size	50 mm x 40 mm with a circle of 40 mm diameter
Color	Black
Watermark	W3 or W4 or W5 when the paper is provided by the stamp office. Any other watermark or no watermark, if the paper is procured by people themselves.
Design Details	<ul style="list-style-type: none"> Inscribed UEIC (United East India Company) in the center of a circle Words "STAMP OFFICE" at the top & "CALCUTTA" at the bottom in English Denomination in English in the center, in Bengali on the top & in Urdu at the bottom On the left side of the circle, the year of printing is printed in the format 18?? / ?? On the right side of the circle, "N^o." is printed with a space to handwrite a serial number of the Stamp Paper
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark F at the lower portion of the stamp paper:</p> <ul style="list-style-type: none"> A circle of 35mm diameter On top, words "GENERAL TREASURY" & "CALCUTTA" at bottom in an arc Unmodifiable engraved year 1827 Denominations in straight lines in English, Urdu & Bengali
Years Printed	<p>1827 – 1846</p> <p>All the denominations from the years 1827-28 to 1845-46 must be possible</p>
Information	<p>Printed directly on all sizes and varieties of paper.</p> <p>In some cases, a combination of 2 seals was used to make the required denomination.</p>

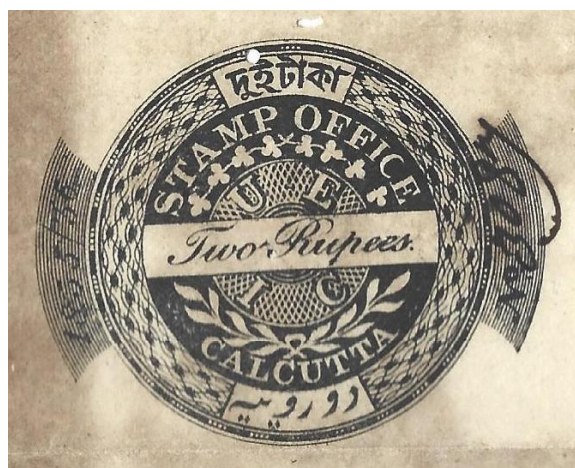
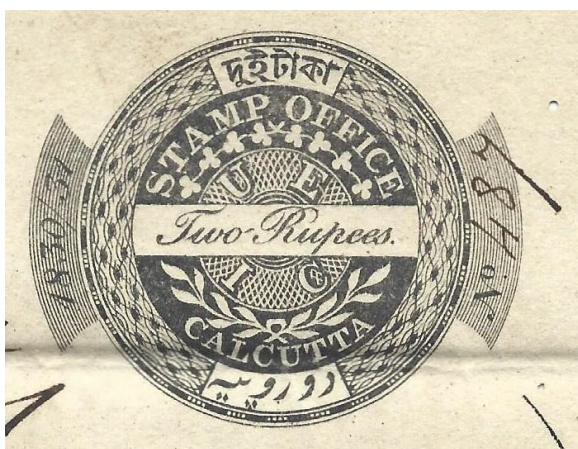
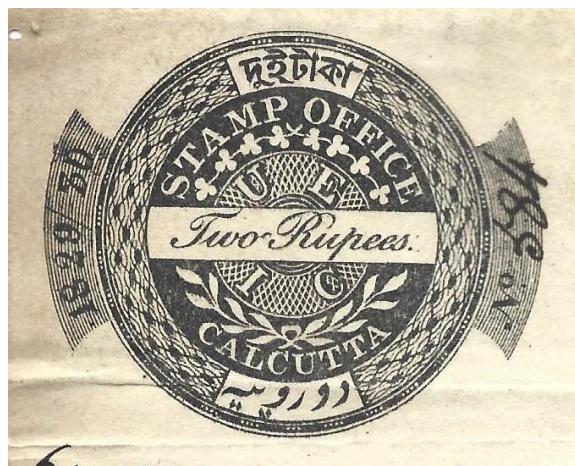
Circular Seal With Side Design	Denominations															Type 1			
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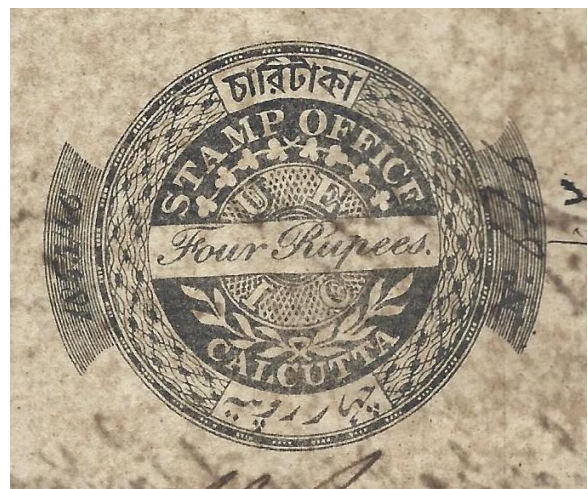
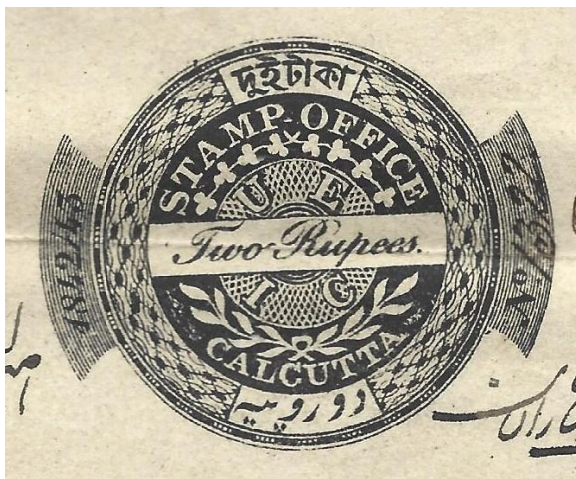
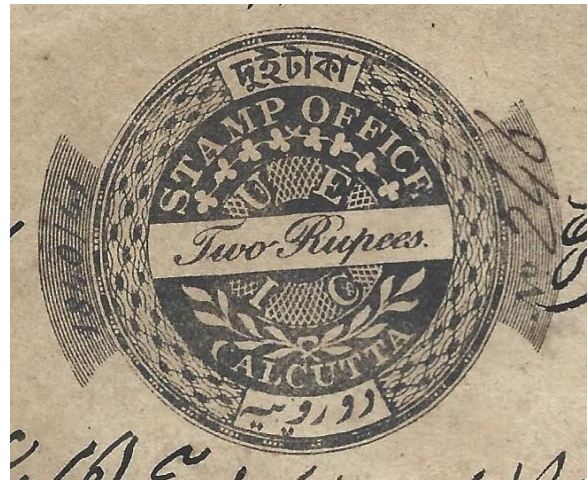
Years 18xx / xx

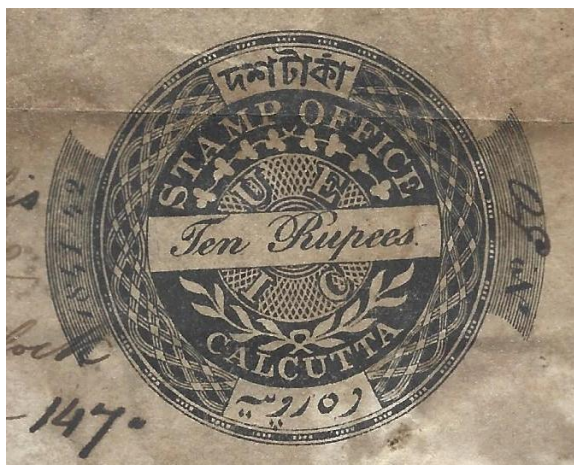
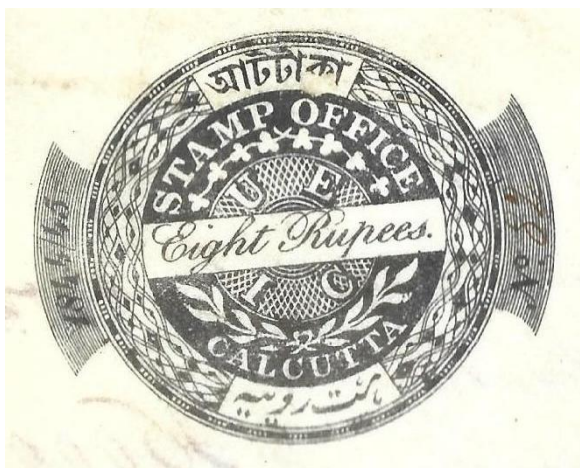
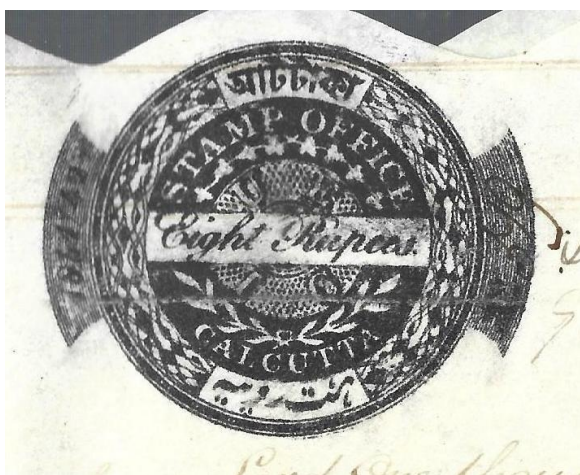
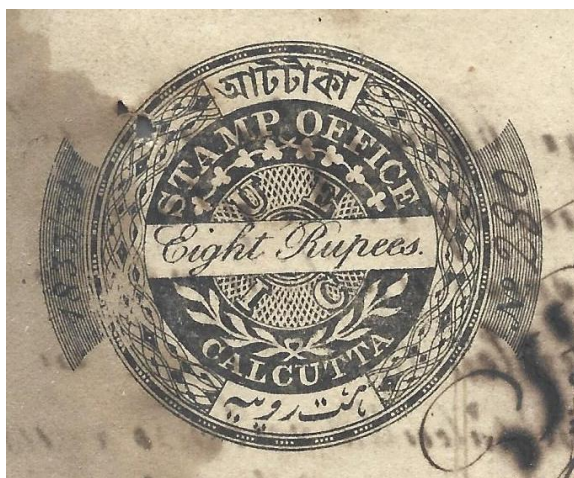
Denomination	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45	45-46
1 Rupee				X													X		
1 Rupee 8 Annas				X															
2 Rupees	x		X	X	x	x	x		X				X	X	x	X		X	
4 Rupees								x						X					X
8 Rupees			X				X					x			X		X	X	
10 Rupees															X			x	
16 Rupees																			
20 Rupees				X															
32 Rupees																			
50 Rupees	X																X	X	
64 Rupees									X						X			x	
70 Rupees																	X		
80 Rupees		X																	
100 Rupees											X		X						
120 Rupees	X																		
150 Rupees			X						X										
250 Rupees										X									

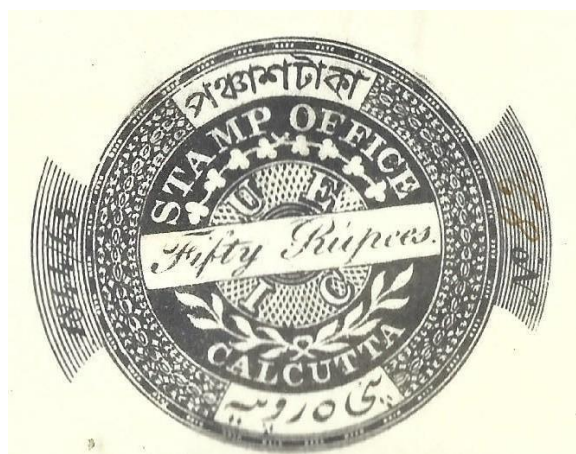
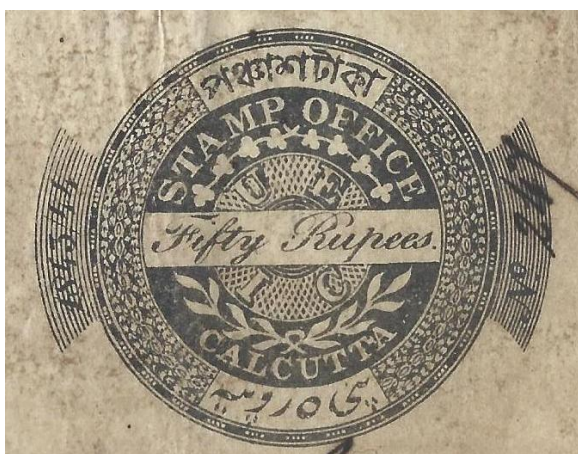
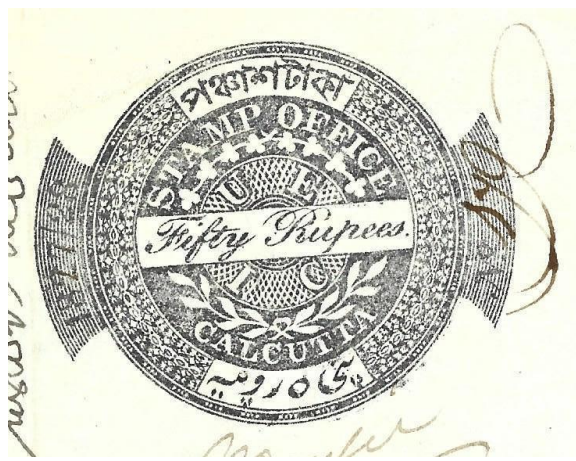
Note: Lower case 'x' denotes that the variety is confirmed based on reviewing the image

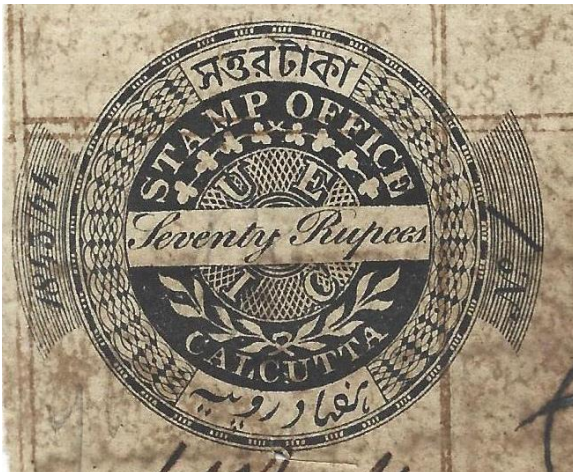




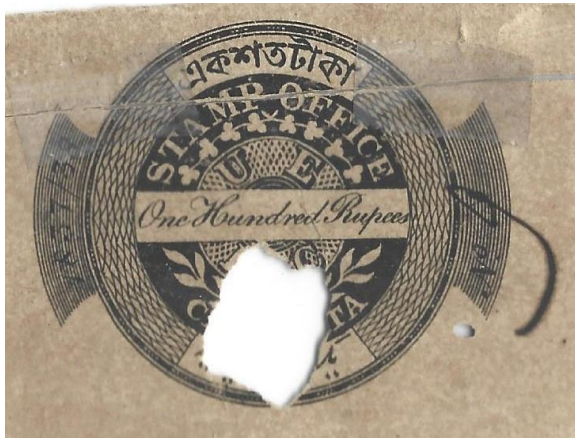
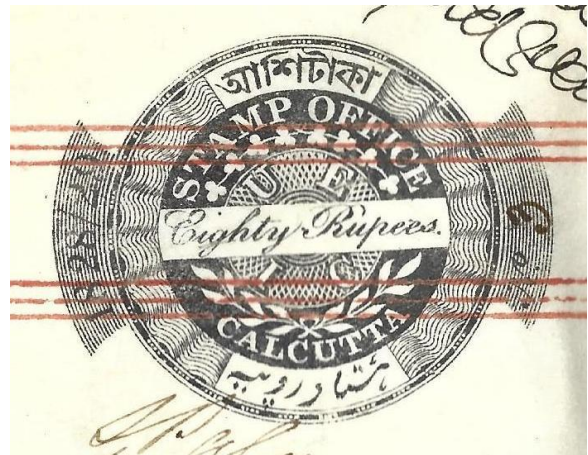




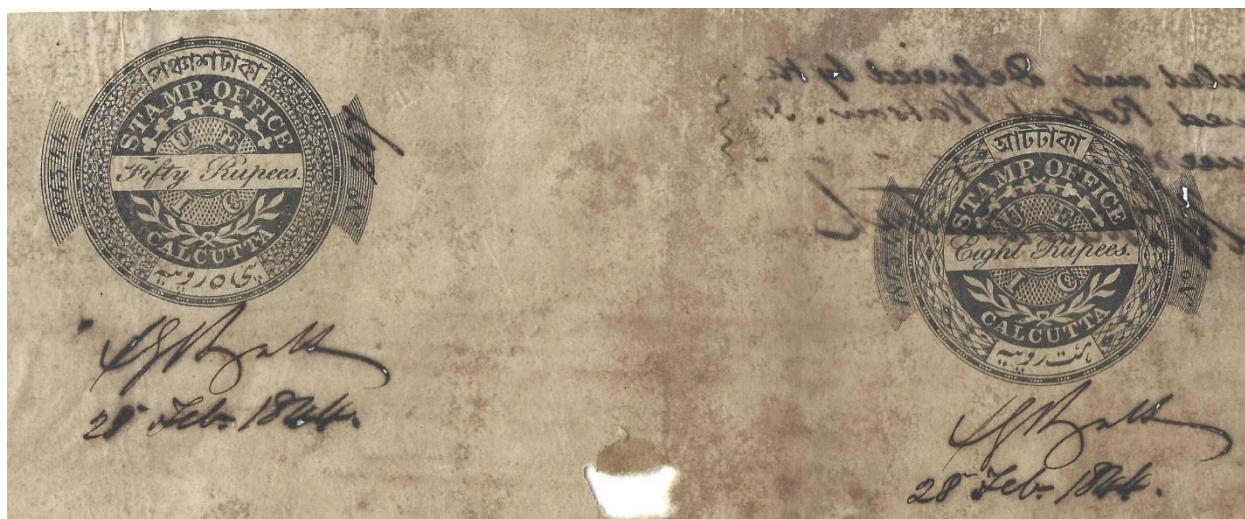




70 Rupees Seal with Serial Number 1







58 Rupees: First Seal of 50 Rupees 1843-44 & Second Seal of 8 Rupees 1843-44



58 Rupees: First Seal of 50 Rupees 1844-45 & Second Seal of 8 Rupees 1844-45

Circular Seal **Without** Side Design

Information

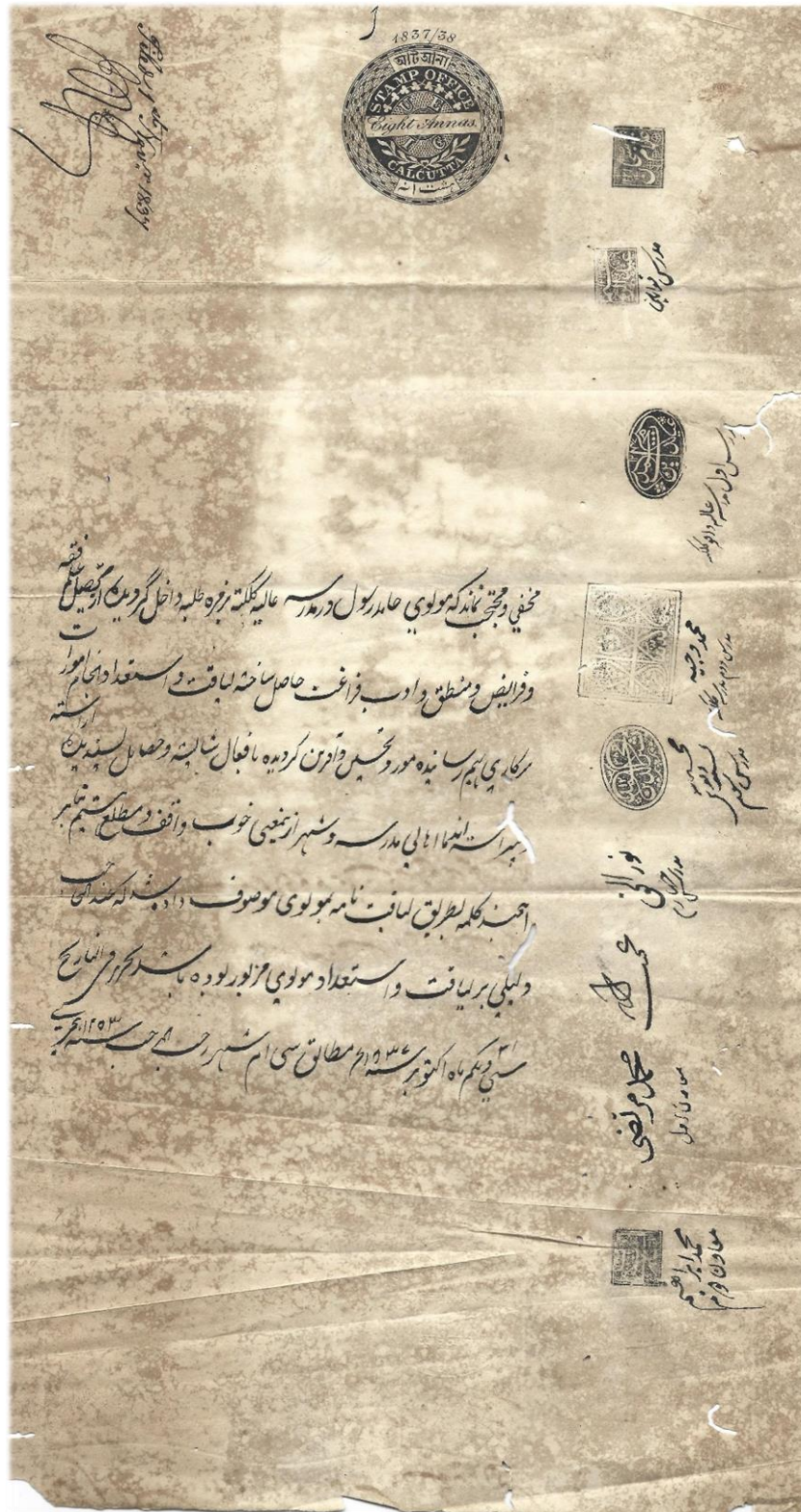
Type 1F



Treasury Mark F

Type	Type 1F
Stamp Office	Calcutta
Size	A circle of 40 mm diameter
Color	Black
Watermark	W4 when the paper is provided by the stamp office.
Design Details	<ul style="list-style-type: none"> Inscribed UEIC (United East India Company) in the center of a circle Words “STAMP OFFICE” at the top & “CALCUTTA” at the bottom in English Denomination in English in the center, in Bengali on the top & in Urdu at the bottom On top of the circle, the year of printing is printed in the format 18?? / ??
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark F at the lower portion of the stamp paper:</p> <ul style="list-style-type: none"> A circle of 35mm diameter On top, words “GENERAL TREASURY” & “CALCUTTA” at bottom in an arc Unmodifiable engraved year 1827 Denominations in straight lines in English, Urdu & Bengali
Years Printed	1827 – 1846 (?)
Information	Most probably this type of seal was used for denominations below one rupee

Circular Seal Without Side Design		Denominations	Type 1F
Denomination	Year	Confirmed	
8 Annas	1837-38	Yes	



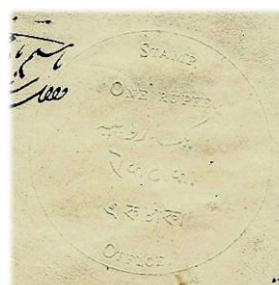
**Rectangular Seal-Handwritten Value-
Word “Value” is Printed-“Rs.” Not Printed**

Information

Type 1A



Treasury Mark G



Seal Type 5

Type	Type 1A
Stamp Office	Calcutta
Size	135 mm x 25 mm
Color	Black
Watermark	W3: On top, words “GOVERNMENT STAMP” in English in horizontal line On left, words “Sarkar Ki Chhap” in Hindi in vertical line & Year 1816 in English On right, words “Sarkar Ki Chhap” in Bengali in vertical line In the middle, a large Coat of Arms of East India Company with 2 lions
Design Details	<ul style="list-style-type: none"> • A rectangular design with ornamental border • In the middle, 5 sections are created for: <ul style="list-style-type: none"> • Printed words “Entd. N°.” meaning Entered Number • A space to write handwritten serial number • Printed year in the format 18?? / ?? • Printed word “Value” • A space to write handwritten denomination
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark G:</p> <ul style="list-style-type: none"> • A circle of 55mm diameter • Word “GENERAL” on top & “TREASURY” at bottom in an arc • Hard engraved year 1825 • Denominations in straight lines in English, Urdu, Bengali & Unknown language <p>These stamp papers always have an additional embossed albino seal Type 5:</p> <ul style="list-style-type: none"> • A circle of 55mm diameter • Word “STAMP” on top & “OFFICE” on bottom in an arc • The denomination in English, Urdu, Gujarati & Bengali in straight line in center
Years Printed	1825 – 1826
Information	Always seen on the same size watermarked paper

Rectangular Seal-Handwritten Value- Word “Value” is Printed-“Rs.” Not Printed	Denominations	Type 1A
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Denomination	Year	Confirmed
1 Rupee		
1 Rupee 8 Annas		
2 Rupees		
2 Rupees 8 Annas	1825-26	Yes
4 Rupees		
8 Rupees		
10 Rupees		
16 Rupees		
20 Rupees		
32 Rupees		
50 Rupees		
64 Rupees		

**Rectangular Seal-Handwritten Value-
Word “Value” is Printed-“Rs.” Not Printed**

Examples

Type 1A



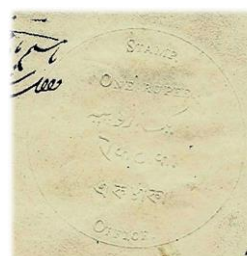
**Rectangular Seal-Handwritten Value-
Word “Value” is Printed-“Rs.” Printed**

Information

Type 1B



Treasury Mark G

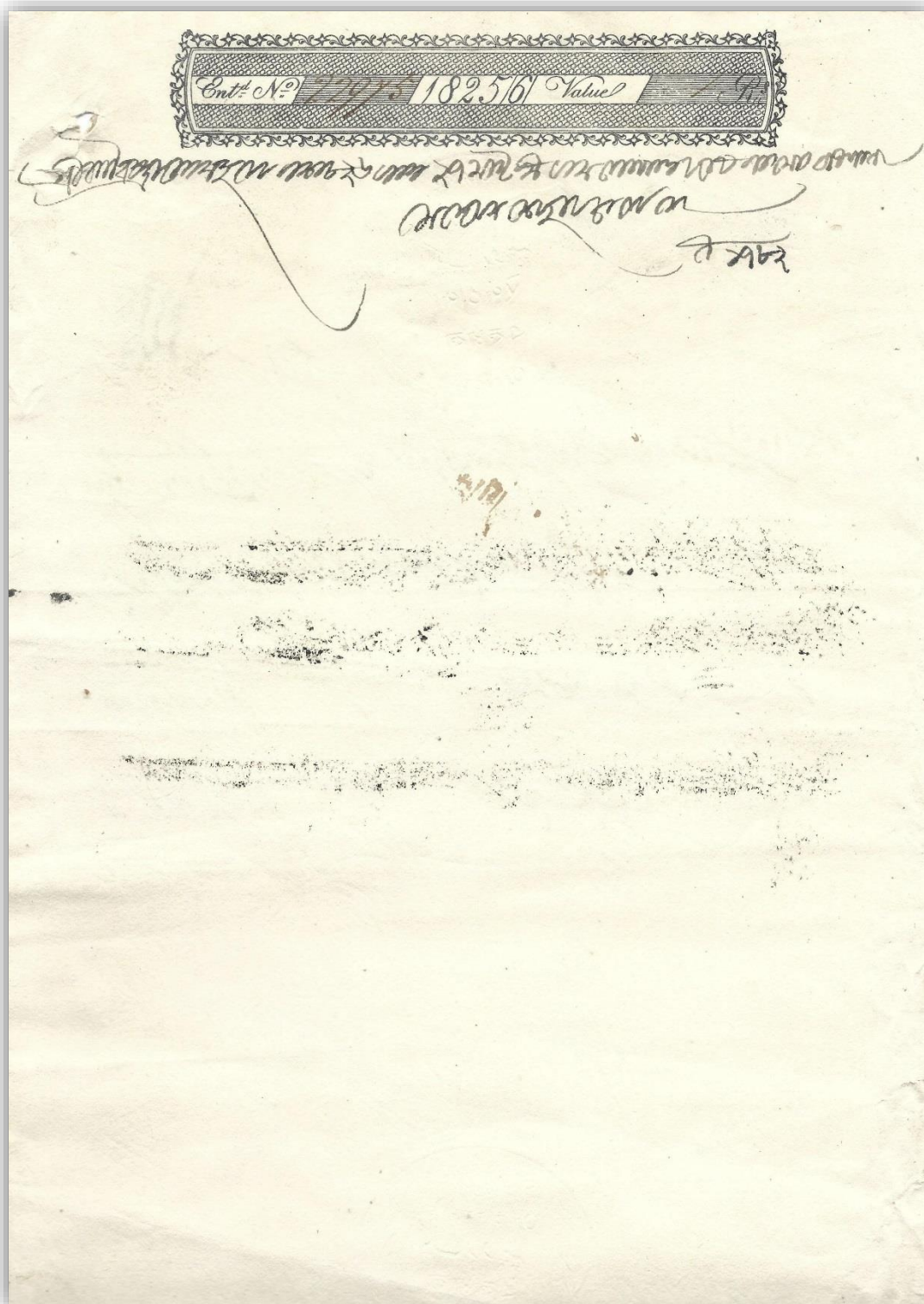


Seal Type 5

Type	Type 1B
Stamp Office	Calcutta
Size	135 mm x 25 mm
Color	Black
Watermark	W3: On top, words “GOVERNMENT STAMP” in English in horizontal line On left, words “Sarkar Ki Chhap” in Hindi in vertical line & Year 1816 in English On right, words “Sarkar Ki Chhap” in Bengali in vertical line In the middle, a large Coat of Arms of East India Company with 2 lions
Design Details	<ul style="list-style-type: none"> • A rectangular design with ornamental border • In the middle, 6 sections are created for: <ul style="list-style-type: none"> • Printed words “Ent^d. N^o.” meaning Entered Number • A space to write handwritten serial number • Printed year in the format 18?? / ?? • Printed word “Value” • A space to write handwritten denomination • Printed word “Rs.” in multiple different fonts
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark G:</p> <ul style="list-style-type: none"> • A circle of 55mm diameter • Word “GENERAL” on top & “TREASURY” at bottom in an arc • Hard engraved year 1825 • Denominations in straight lines in English, Urdu, Bengali & Unknown language <p>These stamp papers always have an additional embossed albino seal Type 5:</p> <ul style="list-style-type: none"> • A circle of 55mm diameter • Word “STAMP” on top & “OFFICE” on bottom in an arc • The denomination in English, Urdu, Gujarati & Bengali in straight line in center
Years Printed	1825 – 1826
Information	Always seen on the same size watermarked paper

Rectangular Seal-Handwritten Value- Word “Value” is Printed-“Rs.” Printed	Denominations	Type 1B
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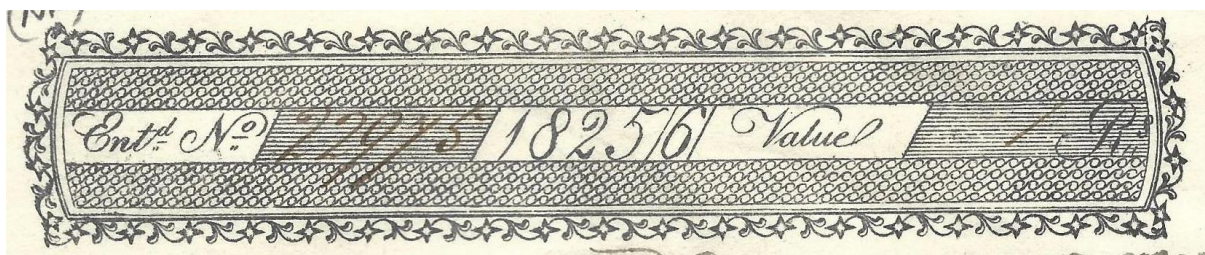
Denomination	Year	Confirmed
1 Rupee	1825-26	Yes
1 Rupee 8 Annas		
2 Rupees		
4 Rupees		
8 Rupees		
10 Rupees		
12 Rupees	1825-26	Yes
16 Rupees		
20 Rupees		
32 Rupees	1825-26	Image
50 Rupees		
64 Rupees		
80 Rupees	1825-26	Yes

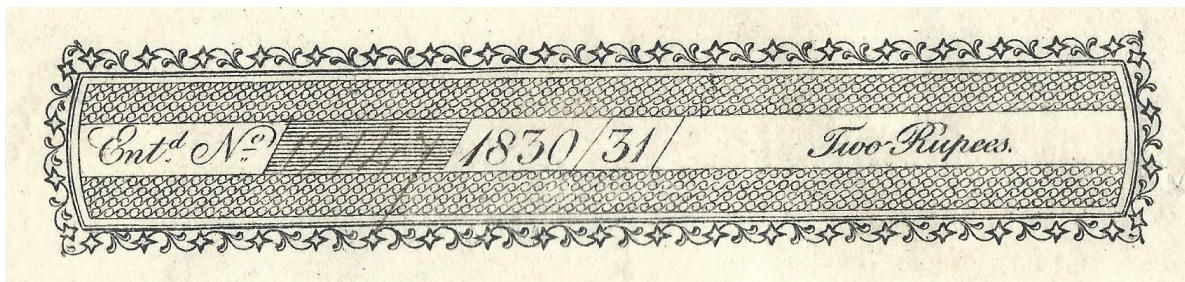


**Rectangular Seal-Handwritten Value-
Word "Value" is Printed-"Rs." Printed**

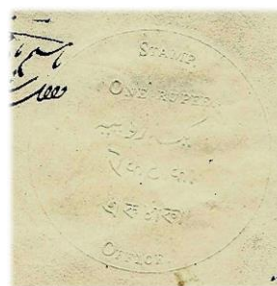
Examples

Type 1B





Treasury Mark G



Seal Type 5

Type	Type 1C
Stamp Office	Calcutta
Size	135 mm x 25 mm
Color	Black
Watermark	W3, W4 or W2
Design Details	<ul style="list-style-type: none"> A rectangular design with ornamental border In the middle, 4 sections are created for: <ul style="list-style-type: none"> Printed words “Ent^d. N°.” meaning Entered Number A space to write handwritten serial number Printed year in the format 18?? / ?? Printed denomination
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark G:</p> <ul style="list-style-type: none"> A circle of 55mm diameter Word “GENERAL” on top & “TREASURY” at bottom in an arc Hard engraved year 1825 Denominations in straight lines in English, Urdu, Bengali & Unknown language <p>These stamp papers always have an additional embossed albino seal Type 5:</p> <ul style="list-style-type: none"> A circle of 55mm diameter Word “STAMP” on top & “OFFICE” on bottom in an arc The denomination in English, Urdu, Gujarati & Bengali in straight line in center
Years Printed	1826 – 1846
Information	<p>Always seen on the same size watermarked paper.</p> <p>In 1830, the font used to print the year changed to a larger font.</p> <p>The position where the denomination is printed varies.</p> <p>The text of the agreement is always written on the other side of the seal is engraved.</p>

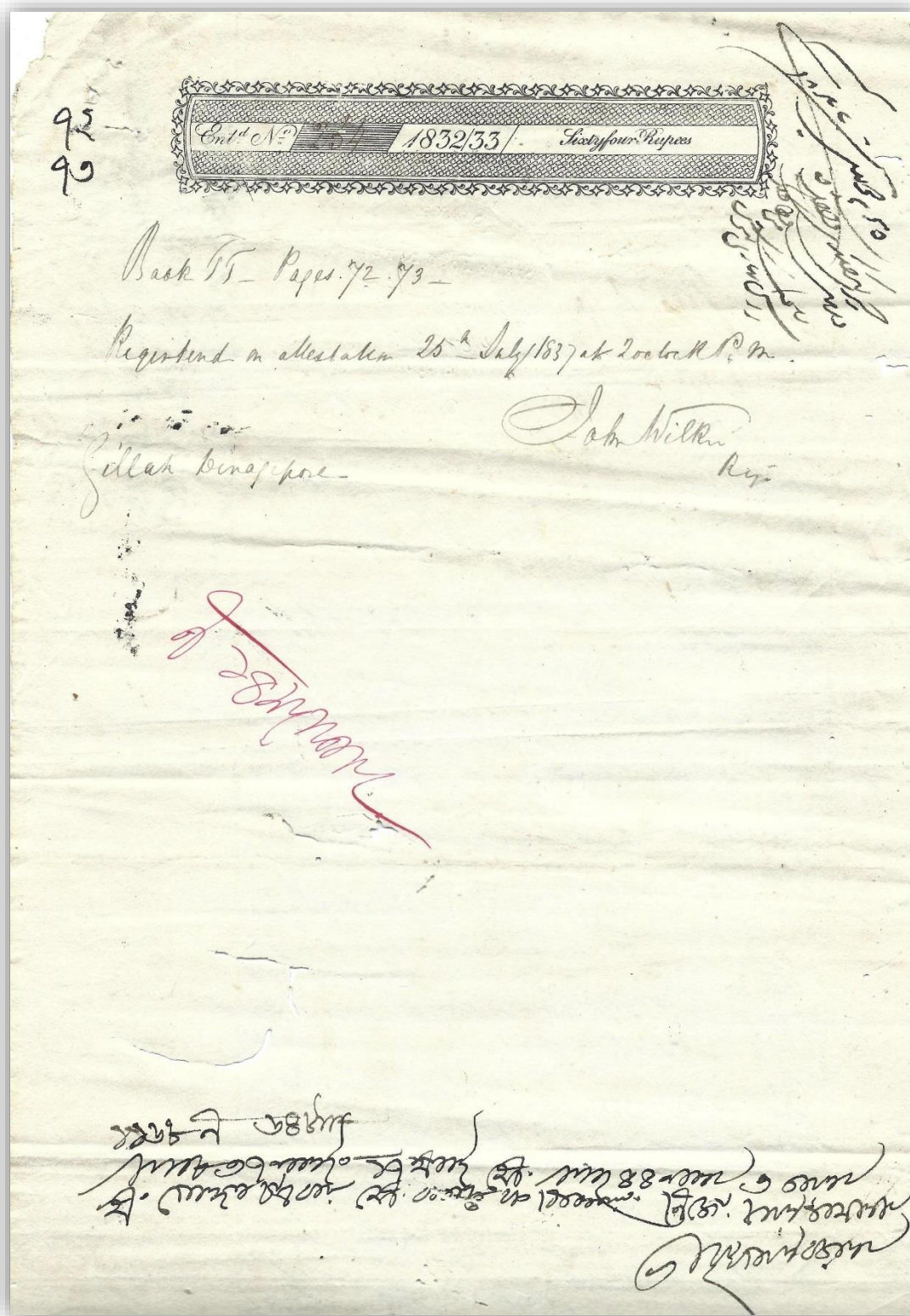
Rectangular Seal-Printed Value	Denominations															Type 1C				
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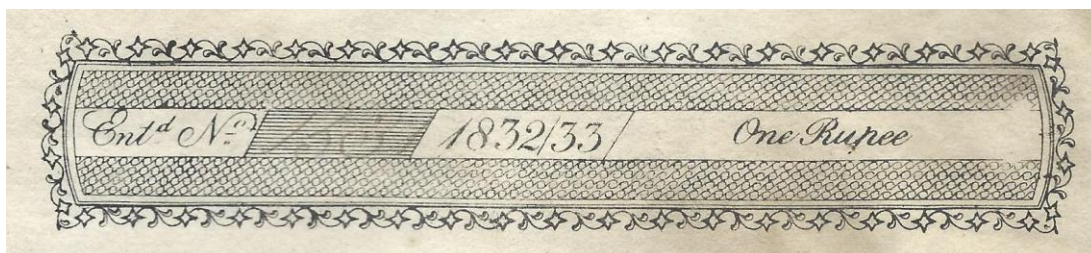
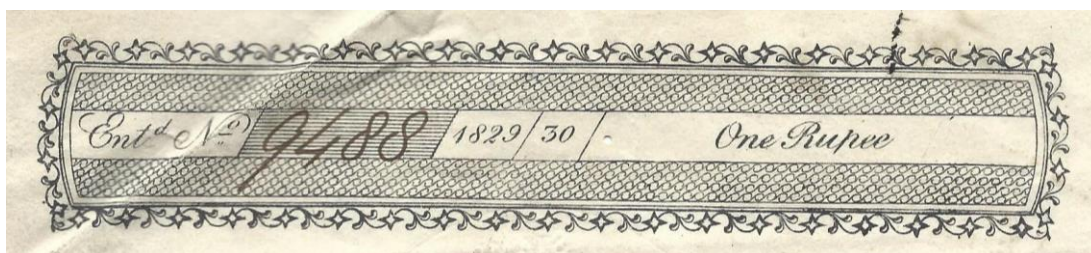
Years 18xx / xx

Denomination	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45	45-46
1 Rupee	X	X		X	X		X	x	X	X	x			X	x	X		x		X
2 Rupees	X	X	X	X	X	X	X	X	X				X	X	X	X		X		X
4 Rupees							X						X	X	X			X		
6 Rupees																				X
8 Rupees	x				X															
10 Rupees						X														
12 Rupees					X								X							
16 Rupees				X																
32 Rupees			X																	
40 Rupees																			X	
64 Rupees							X													

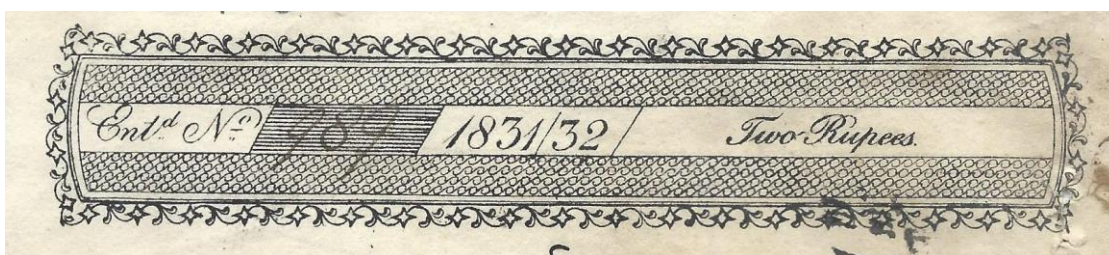
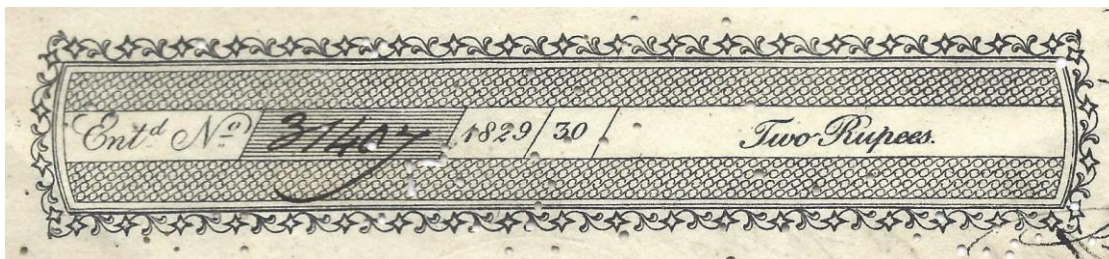
Note: Lower case 'x' denotes that the variety is confirmed based on reviewing the image



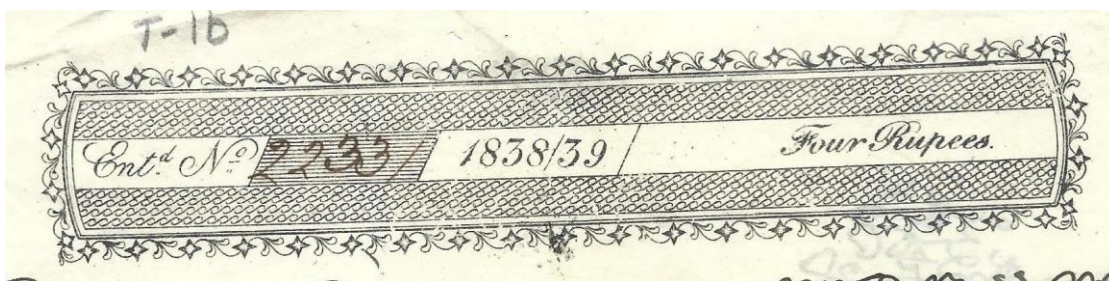
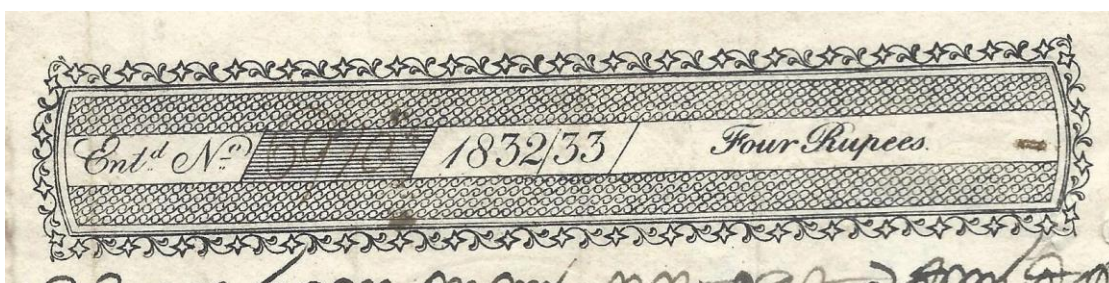




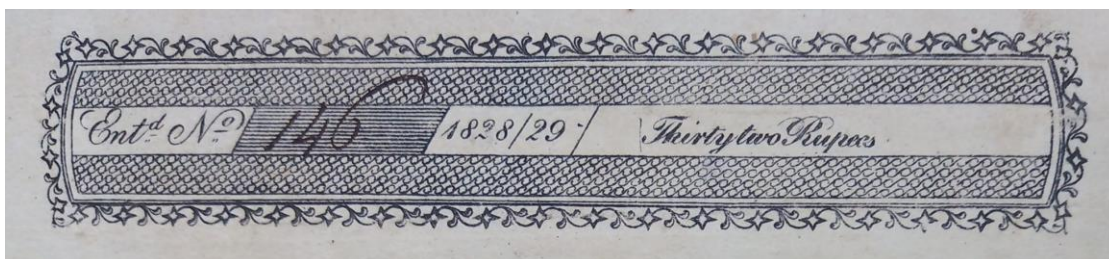












Regulation No. XIV of the Year 1815

A regulation for levying a Stamp Duty on certain Law and other Papers and Documents, under the Presidency of Bombay, and in the territories subordinate thereto: Passed by the Right honourable the Governor in Council, on the 22nd November 1815; corresponding with the 6th of Kartick Vud Sumbut, or Vickramajet era 1872; Salbahan 1737; and the 20th of Zilhuya 1230 of the Hijree.

In suits instituted in any court of judicature, and in appeals preferred from, the judgments of any such court to a superior court, if the amount or value of the property claimed shall not exceed sixteen rupees, the plaint or petition shall be written on paper of one rupee.

If above 16 rupees, and not exceeding 32 rupees — two rupees.

If above 32 rupees, and not exceeding 64 rupees — four rupees.

If above 64 rupees, and not exceeding 150 rupees — eight rupees.

If above 150 rupees, and not exceeding 300 rupees — sixteen rupees.

If above 300 rupees, and not exceeding 800 rupees — thirty-two rupees.

If above 800 rupees, and not exceeding 1,600 rupees — fifty rupees.

If above 1,600 rupees, and not exceeding 3,000 rupees — one hundred rupees.

If above 3,000 rupees, and not exceeding 5,000 rupees — one hundred and fifty rupees.

If above 5,000 rupees, and not exceeding 10,000 rupees — two hundred and fifty rupees.

If above 10,000 rupees, and not exceeding 15,000 rupees — three hundred and fifty rupees.

If above 15,000 rupees, and not exceeding 25,000 rupees — five hundred rupees.

If above 25,000 rupees, and not exceeding 50,000 rupees — seven hundred and fifty rupees.

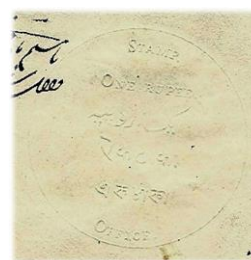
If above 50,000 rupees, and not exceeding 100,000 rupees — one thousand rupees.

If above 100,000 rupees — two thousand rupees.

These Stamp Papers were used in conjunction with the Embossed Seals & other Treasury Mark validations. This was because, as per the rules governing the Stamp Act of the time, all stamp papers to be furnished by the Superintendent of Stamps to officers were to be counter stamped at the Treasury prior to their issue by the Superintendent, and the counter stamp was to bear the word "Treasury".



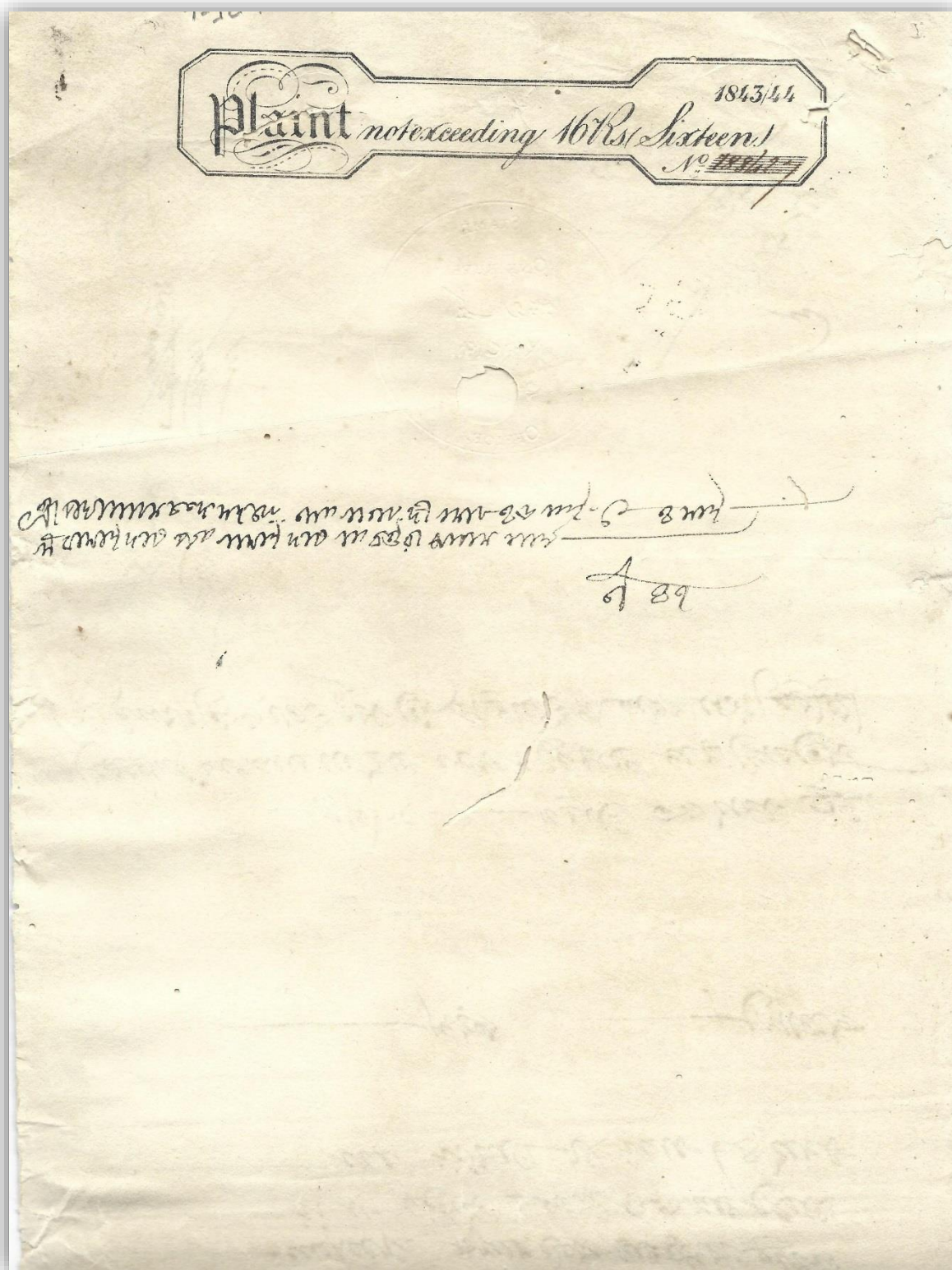
Treasury Mark G

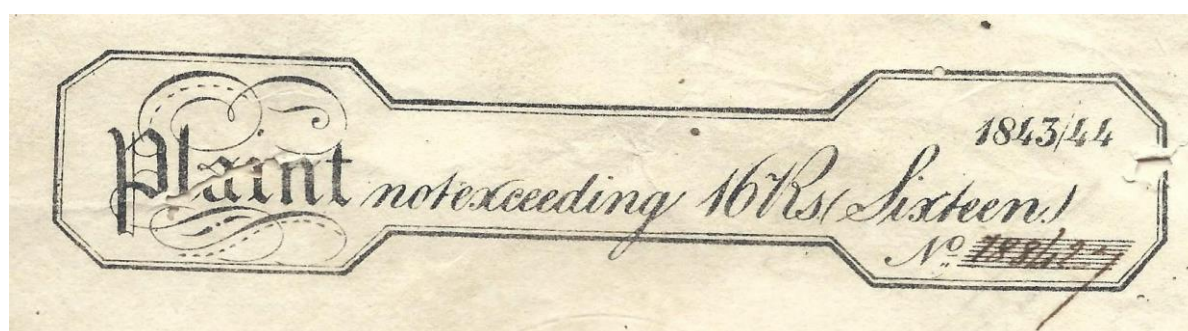
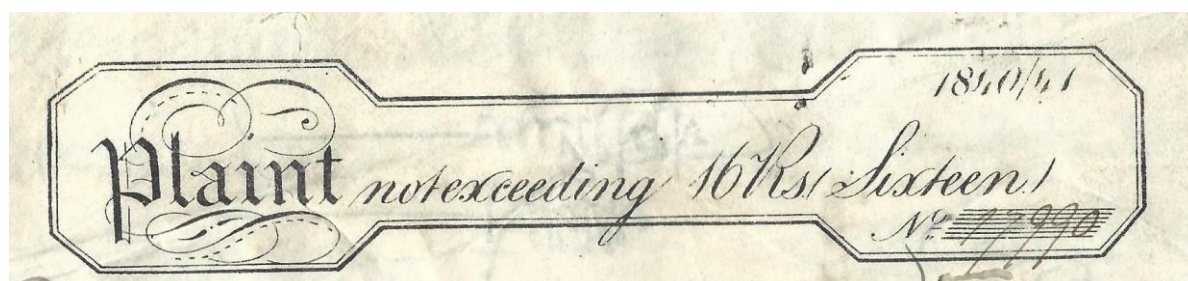
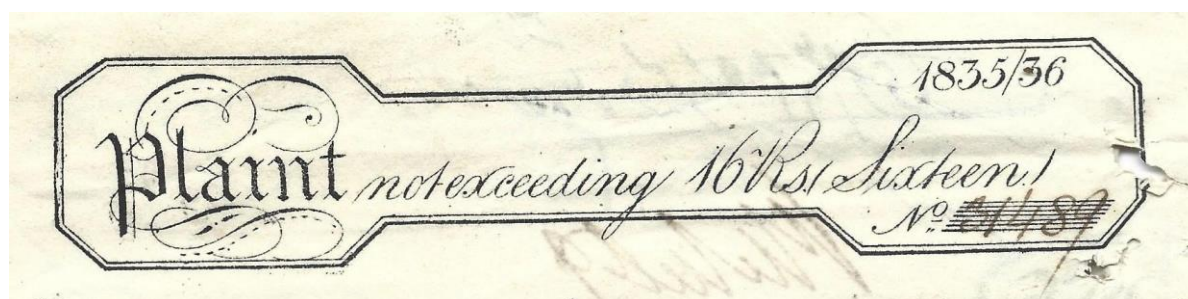
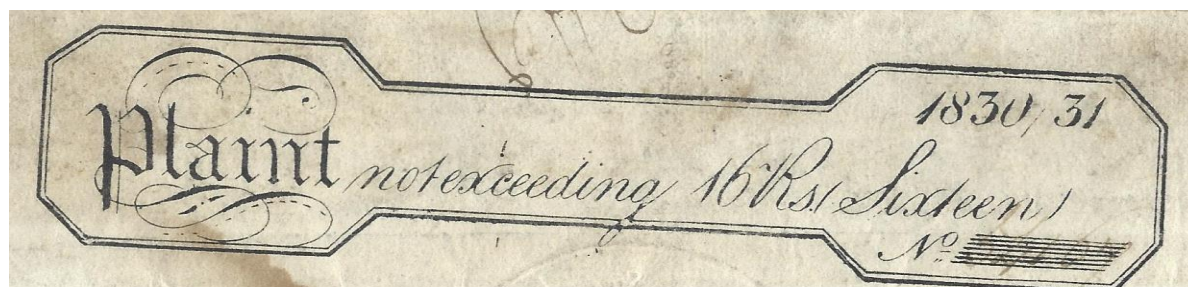


Seal Type 5

Type	Type 1D
Stamp Office	Bombay
Size	138 mm x 27 mm
Color	Black
Watermark	W4
Design Details	<ul style="list-style-type: none"> Words "Plaint not exceeding 16 Rs. Sixteen" in English in horizontal line On top right, year in the format 18XX / XX where XX are the 2 last digits of the year On bottom right, word "Nº." and space to write serial number is provided
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark G:</p> <ul style="list-style-type: none"> A circle of 55mm diameter Word "GENERAL" on top & "TREASURY" at bottom in an arc Hard engraved year 1825 Denominations in straight lines in English, Urdu, Bengali & Unknown language <p>These stamp papers always have an additional embossed albino seal Type 5:</p> <ul style="list-style-type: none"> A circle of 55mm diameter Word "STAMP" on top & "OFFICE" on bottom in an arc The denomination in English, Urdu, Gujarati & Bengali in straight line in center
Years Printed	1826 – 1846
Information	<p>Always seen on the long size watermarked paper</p> <p>The amount of the stamp duty paid was based on denomination of the albino seal Type 5 & the Treasury Mark G</p> <p>Meaning of Plaint is an official legal complaint against someone that is used in a court of law. Under the Bombay Presidency Regulation XVIII of 1827, stamp duty was charged based on the value of the complaint.</p>

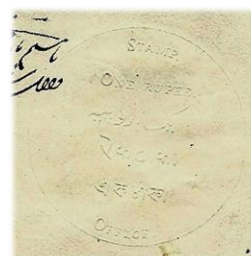
Rectangular Seal-Below 16 Rupees		Denominations	Type 1D
Denomination	Value of Albino Seal Type 5	Year	Confirmed
Not Exceeding 16 Rupees	1 Rupee	1826-27	Image
Not Exceeding 16 Rupees	1 Rupee	1827-28	Image
Not Exceeding 16 Rupees	1 Rupee	1828-29	
Not Exceeding 16 Rupees	1 Rupee	1830-31	Yes
Not Exceeding 16 Rupees	1 Rupee	1831-32	
Not Exceeding 16 Rupees	1 Rupee	1832-33	
Not Exceeding 16 Rupees	1 Rupee	1833-34	Image
Not Exceeding 16 Rupees	1 Rupee	1834-35	Image
Not Exceeding 16 Rupees	1 Rupee	1835-36	Yes
Not Exceeding 16 Rupees	1 Rupee	1836-37	Image
Not Exceeding 16 Rupees	1 Rupee	1837-38	
Not Exceeding 16 Rupees	1 Rupee	1838-39	Image
Not Exceeding 16 Rupees	1 Rupee	1839-40	
Not Exceeding 16 Rupees	1 Rupee	1840-41	Yes
Not Exceeding 16 Rupees	1 Rupee	1841-42	
Not Exceeding 16 Rupees	1 Rupee	1842-43	
Not Exceeding 16 Rupees	1 Rupee	1843-44	Yes
Not Exceeding 16 Rupees	1 Rupee	1844-45	Yes







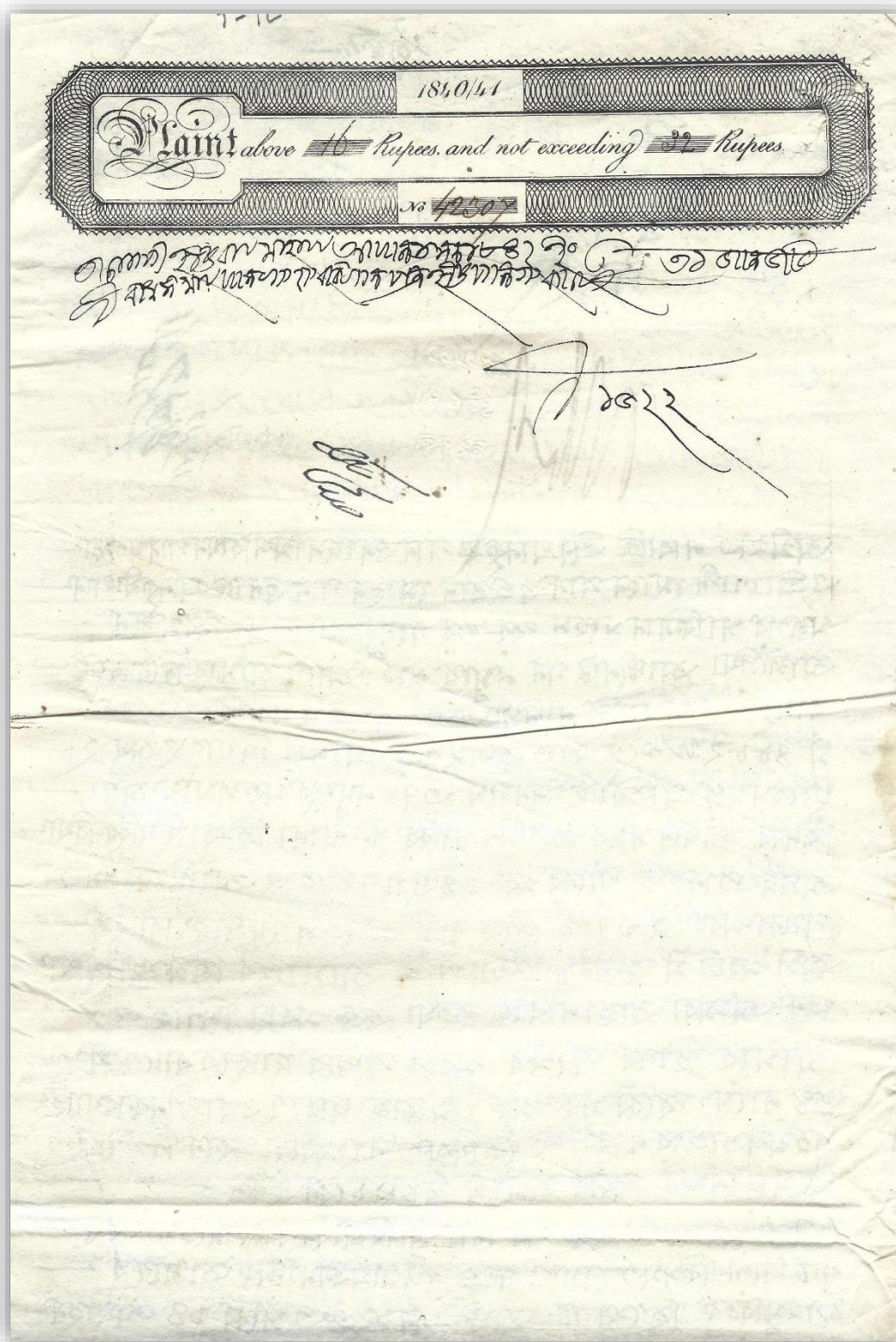
Treasury Mark G

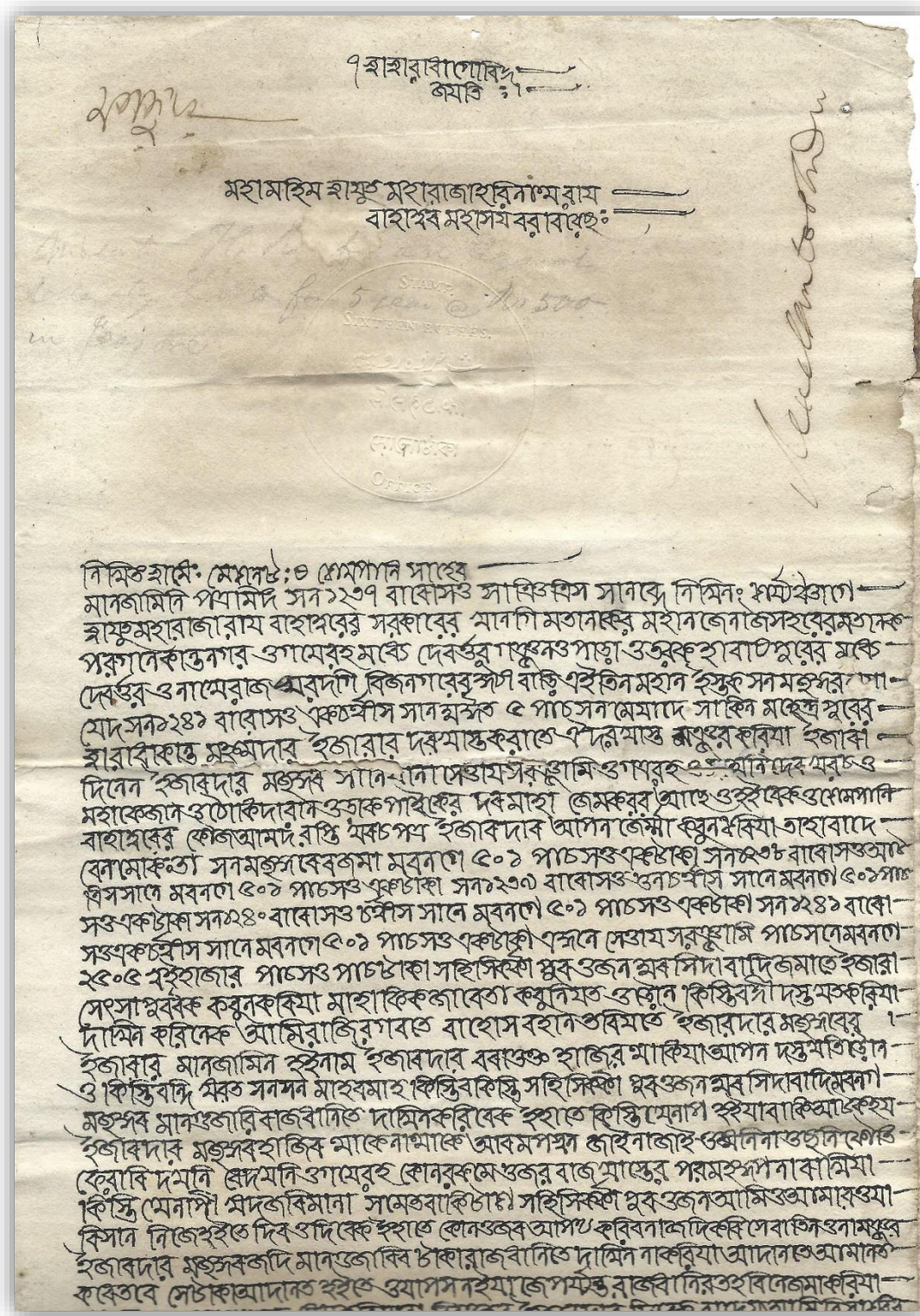


Seal Type 5

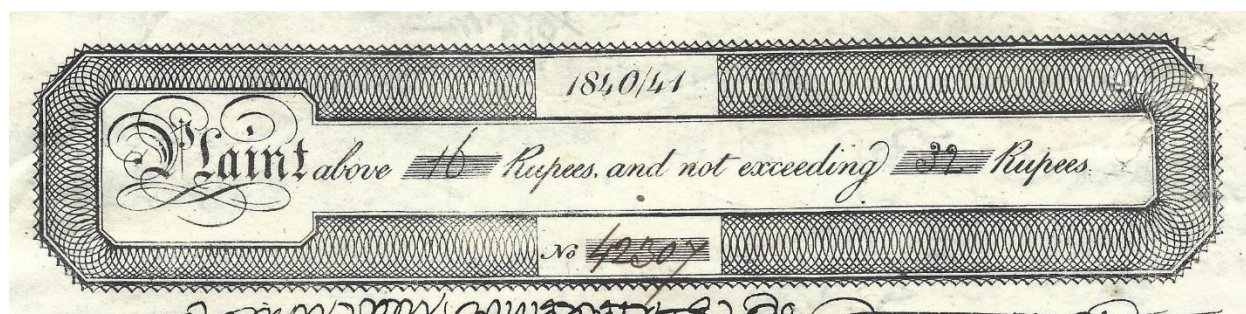
Type	Type 1E
Stamp Office	Bombay
Size	138 mm x 27 mm
Color	Black
Watermark	W4
Design Details	<ul style="list-style-type: none"> Words "Plaint above __ Rupees, and not exceeding __ Rupees" in English Different values for 'above' and 'not exceeding' are added later in variety of fonts On top center, year in the format 18XX / XX where XX are the 2 last digits of the year On bottom center, word "N^o." and space to write serial number is provided
Additional Treasury Seal	<p>These stamp papers always have an additional embossed albino Treasury Mark G:</p> <ul style="list-style-type: none"> A circle of 55mm diameter Word "GENERAL" on top & "TREASURY" at bottom in an arc Hard engraved year 1825 Denominations in straight lines in English, Urdu, Bengali & Unknown language <p>These stamp papers always have an additional embossed albino seal Type 5:</p> <ul style="list-style-type: none"> A circle of 55mm diameter Word "STAMP" on top & "OFFICE" on bottom in an arc The denomination in English, Urdu, Gujarati & Bengali in straight line in center
Years Printed	1826 – 1846
Information	<p>Always seen on the long size watermarked paper</p> <p>The amount of the stamp duty paid was based on denomination of the albino seal Type 5 & the Treasury Mark G</p> <p>Meaning of Plaint is an official legal complaint against someone that is used in a court of law. Under the Bombay Presidency Regulation XVIII of 1827, stamp duty was charged based on the value of the complaint.</p>

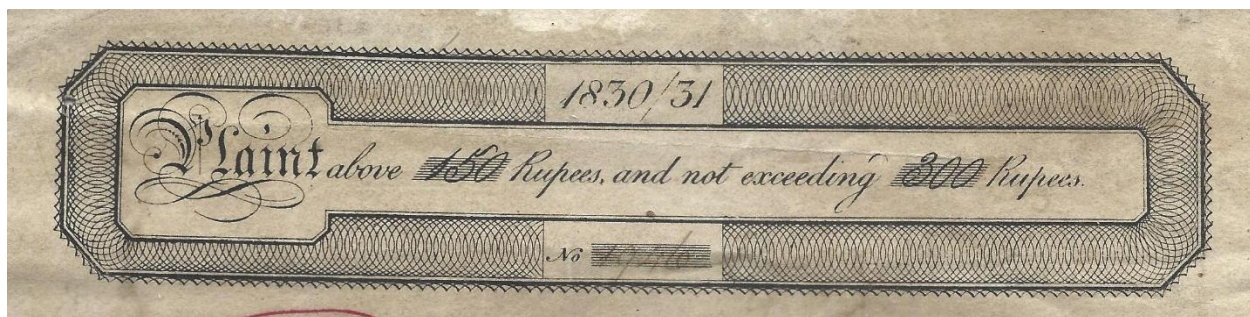
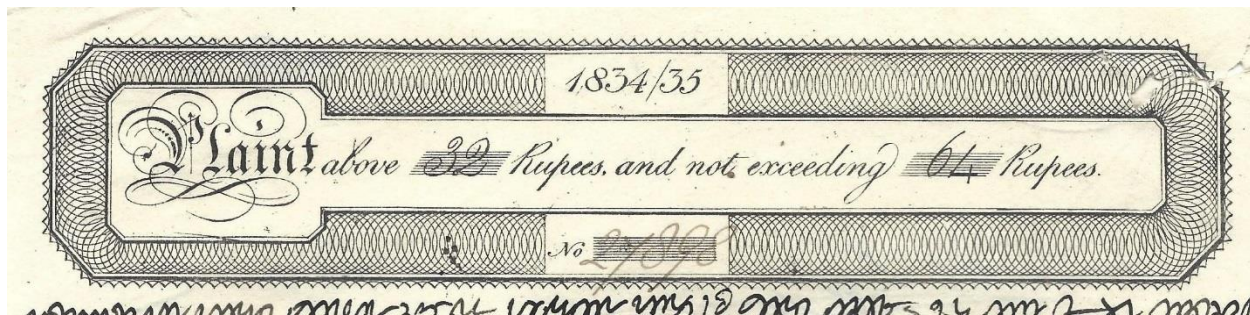
Rectangular Seal-Above 16 Rupees		Denominations	Type 1E
Denomination	Value of Albino Seal Type 5	Year	Confirmed
Above 16 Rupees & Not Exceeding 32 Rupees	2 Rupees	1834-35	Yes
		1837-38	Image
		1839-40	Yes
		1840-41	Yes
		1844-45	Yes
Above 32 Rupees & Not Exceeding 64 Rupees	4 Rupees	1834-35	Yes
Above 64 Rupees & Not Exceeding 150 Rupees	8 Rupees	1837-38	Yes
Above 150 Rupees & Not Exceeding 300 Rupees	16 Rupees	1830-31	Yes
Above 300 Rupees & Not Exceeding 800 Rupees	32 Rupees		
Above 800 Rupees & Not Exceeding 1,600 Rupees	50 Rupees	1837-38	Yes
		1844-45	Yes
Above 1,600 Rupees & Not Exceeding 3,000 Rupees	100 Rupees		
Above 3,000 Rupees & Not Exceeding 5,000 Rupees	150 Rupees		
Above 5,000 Rupees & Not Exceeding 10,000 Rupees	250 Rupees		
Above 10,000 Rupees & Not Exceeding 15,000 Rupees	350 Rupees		
Above 15,000 Rupees & Not Exceeding 25,000 Rupees	500 Rupees		
Above 25,000 Rupees & Not Exceeding 50,000 Rupees	750 Rupees		
Above 50,000 Rupees & Not Exceeding 100,000 Rupees	1,000 Rupees		
Above 100,000 Rupees	2,000 Rupees		




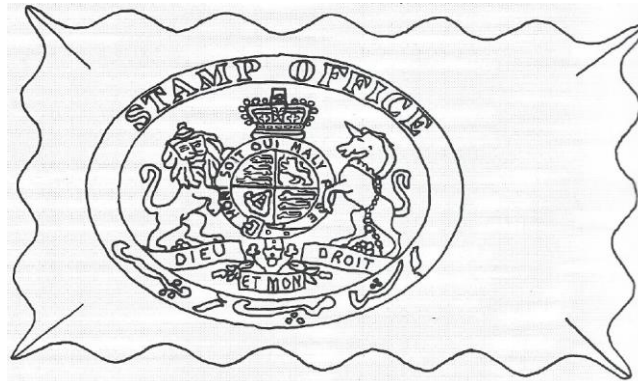


Reverse Side of the Stamp Paper







Watermark Code	Description of Watermark	Watermark
W1	Text “ INDIA STAMP OFFICE INDIA ” and royal coat of arms in oval shape enclosed in a wavy line boundary	
W2	Text “ STAMP OFFICE ” and royal coat of arms in oval shape enclosed in a wavy line boundary	
W3	<ul style="list-style-type: none"> On top, words “GOVERNMENT STAMP” in English in horizontal line On left, words “Sarkar Ki Chhap” in Hindi in vertical line & Year 1816 or 1820 or 1829 or 1830 in English On right, words “Sarkar Ki Chhap” in Bengali in vertical line In the middle, a large Coat of Arms of East India Company with 2 lions 	

Watermark Code	Description of Watermark	Watermark
W4	<ul style="list-style-type: none"> • A Circle in the center with wavy line boundary • Around the circle the words “STAMP OFFICE” in English on the top & in Bengali on the bottom • Inside the circle, in straight line, “Eight Annas” or “One Rupee” or “Four Rupees” or “Six Rupees” or “Twelve Rupees” or “Forty Rupees” or “Fifty Rupees” is written in Urdu, English & Bengali 	
W5	<ul style="list-style-type: none"> • Line 1: “EAST INDIA COMPANY” • Line 2: “STAMP OFFICE” • Line 3: “1829” • Line 4: “J WHATMAN” • Line 5: “TURKEY MILL” 	

1. Catalog of Stamp Papers Used in British India
Authors: Anil R. Bohora
Published in 2021 by Anil R. Bohora
248 Color Pages
Book Size: A4 (280x209 mm²) Color Pages. Printed on Art Paper.
Content: Exclusively focused on Stamp Papers used in British India

2. Catalog of Congreve Stamp Papers Used in British India
Authors: Anil R. Bohora
Published in 2024 by Anil R. Bohora
127 Color Pages
Book Size: A4 (280x209 mm²) PDF Format

3. Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues : Volume 1 : Part-2
Authors: S M Blatt, A M Mollah & D Heppell
Published in 2004 by A M Mollah
Pages 261 - 532
Book Size: A4 (280x209 mm²) Hard Cover
Content: Information about Stamp Papers of British India & Independent India

4. The Court Fee and Revenue Stamps of the Princely States of India: An Encyclopedia and Reference Manual: Volume II: The Stamped Papers: Including Second Adhesive Stamp Supplement
Authors: Adolph Koeppe & Raymond D. Manners (Research in India: Abdul Martin Mollah)
Published in 1989
Publisher: The Fiscal Philatelic Foundation, Inc.
155 First Street, Mineola 11501 New York, USA
ISBN: 0-9613773-2-1
Pages: xxiv + 331
Content: Includes detailed information about Stamp Papers issued by Princely States